



3015 (02-02-05)

ANNUAL REPORT

OF

Name: BLUFFVIEW SANITARY DISTRICT

Principal Office: S7559 HWY 12, APT A-9
NORTH FREEDOM, WI 53951

For the Year Ended: DECEMBER 31, 2007

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

PSCW Annual Report: MDF

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLUFFVIEW SANITARY DISTRICT**Utility Address:** S7559 HWY 12, APT A-9
NORTH FREEDOM, WI 53951**When was utility organized?** 6/6/2005**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JEFF LITTLE**Title:** PRESIDENT**Office Address:**S7559 HIGHWAY 12, APT A-9
NORTH FREEDOM, WI 53951**Telephone:** (608) 643 - 8161**Fax Number:****E-mail Address:** litljb@merr.com

Individual or firm, if other than utility employee, preparing this report:

Name: KATHRYN J. CARTWRIGHT**Title:** RURAL DEVELOPMENT SPECIALIST**Office Address:** WISCONSIN COMMUNITY ACTION PROGRAM1310 MENDOTA ST., SUITE 107
MADISON, WI 53714**Telephone:** (608) 244 - 4397**Fax Number:** (608) 244 - 4064**E-mail Address:** kcartwright@wiscap.org

President, chairman, or head of utility commission/board or committee:

Name: JEFF LITTLE**Title:** PRESIDENT**Office Address:**S7559 HIGHWAY 12, APT A-9
NEW FREEDOM, WI 53951**Telephone:** (608) 643 - 8161**Fax Number:****E-mail Address:** litljb@merr.com

Are records of utility audited by individuals or firms, other than utility employee? NO**Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: RANDY SPRECHER**Title:** OPERATOR**Office Address:**E7814 ELM ROAD
PLAIN, WI 53577**Telephone:** (608) 544 - 2132**Fax Number:****E-mail Address:** yorandsp@chorus.net

Name of utility commission/committee: BLUFFVIEW SANITARY DISTRICT BOARD

Names of members of utility commission/committee:MR THERON HILL, SECRETARY
MR JEFF LITTLE, TREASURER
MRS DEBRA WELLS, PRESIDENT

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	43,368	0	1
Operating Expenses:			
Operation and Maintenance Expense (401)	31,655	0	2
Depreciation Expense (403)	3,416	0	3
Amortization Expense (404)	0	0	4
Taxes (408)	521	0	5
Total Operating Expenses	35,592	0	
Net Operating Income	7,776	0	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	7,776	0	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	469		9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	469	0	
Total Income	8,245	0	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	7,914		12
Total Miscellaneous Income Deductions	7,914	0	
Income Before Interest Charges	331	0	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	6,838		13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	6,838	0	
Net Income	(6,507)	0	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	335,233		19
Balance Transferred from Income (433)	(6,507)	0	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	328,726	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	43,368		43,368	1
Total (Acct. 400):	43,368	0	43,368	
Operation and Maintenance Expense (401):				
Derived	31,655		31,655	2
Total (Acct. 401):	31,655	0	31,655	
Depreciation Expense (403):				
Derived	3,416		3,416	3
Total (Acct. 403):	3,416	0	3,416	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	521		521	5
Total (Acct. 408):	521	0	521	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	7,776	0	7,776	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

SHORT-TERM CD	469	0	469	10
Total (Acct. 419):	469	0	469	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 11
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	469	0	469

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	0		0 12
NONE	0	0	0 13
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		7,914	7,914 14
NONE	0	0	0 15
Total (Acct. 426):	0	7,914	7,914
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	7,914	7,914

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	6,838		6,838 16
Total (Acct. 427):	6,838	0	6,838
Amortization of Debt Discount and Expense (428):			
NONE	0		0 17
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 18
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 19
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 20
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	6,838	0	6,838
NET INCOME:	1,407	(7,914)	(6,507)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived		0	0 22
WATER PLANT	335,233	0	335,233 23
Total (Acct. 216):	335,233	0	335,233
Balance Transferred from Income (433):			
Derived	1,407	(7,914)	(6,507) 24
Total (Acct. 433):	1,407	(7,914)	(6,507)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 28
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	336,640	(7,914)	328,726

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	43,368	0	0	0	43,368	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	43,368	0	0	0	43,368	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	462,999	0	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	11,330	0	2
Net Utility Plant	451,669	0	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	31,995	0	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	11,025	0	11
Other Accounts Receivable (143)	22,050	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	143	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	976	17
Total Current and Accrued Assets	65,213	976	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	516,882	976	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	328,726	0	23
Total Proprietary Capital	328,726	0	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	184,682	0	26
Total Long-Term Debt	184,682	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	992		28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	(32)	0	31
Interest Accrued (237)	2,514	976	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	3,474	976	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	516,882	976	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	0	0			1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	87,800	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	375,199	0	0	0	3
Utility Plant Purchased or Sold (391)	0				4
Utility Plant in Process of Reclassification (392)	0				5
Utility Plant Leased to Others (393)	0				6
Property Held for Future Use (394)	0				7
Construction Work in Progress (395)	0				8
Utility Plant Acquisition Adjustments (396)	0				9
Other Utility Plant Adjustments (397)	0				10
Total Utility Plant	462,999	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	3,416	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	7,914	0	0	0	12
Total Accumulated Provision	11,330	0	0	0	
Net Utility Plant	451,669	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	3,416				3,416	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
					0	13
					0	14
					0	15
Total credits	3,416	0	0	0	3,416	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	3,416	0	0	0	3,416	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	7,914				7,914	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
					0	13
					0	14
					0	15
Total credits	7,914	0	0	0	7,914	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	7,914	0	0	0	7,914	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	43	0	2
Sewer utility	100		3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>143</u>	<u>0</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</u></u>

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN 02007091.01	06/12/2007	03/15/2012	5.00%	75,000	1
DOUBLE R AND ASSOCIATES	11/30/2006	11/30/2007	7.00%	34,682	2
STATE TRUST FUND LOAN 02006097.01	12/18/2006	03/15/2021	5.00%	75,000	3
Total for Account 224				184,682	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	510	2
Charged electric department expense	0	3
Charged sewer department expense	1,020	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	1,530	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,562	7
PSC Remainder Assessment	0	8
Other (explain):		
NONE		9
Total payments and other debits	1,562	
Balance end of year	(32)	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE				0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
DOUBLE R & ASSOCIATES	842	1,213	5,300	(3,245)	3
STATE TRUST FUND 02007091.01	0	1,875	0	1,875	4
STATE TRUST FUND 02006097.01	134	3,750	0	3,884	5
Subtotal	976	6,838	5,300	2,514	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	976	6,838	5,300	2,514	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,025	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	11,025	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	22,050	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	22,050	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	0 17
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	86,600	0	0	0	86,600	1
Materials and Supplies	21	0	0	0	21	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,708	0	0	0	1,708	4
Customer Advances for Construction					0	5
Regulatory Liability	0	0	0	0	0	6
NONE					0	7
Average Net Rate Base	84,913	0	0	0	84,913	
Net Operating Income	7,776	0	0	0	7,776	8
Net Operating Income as a percent of						
Average Net Rate Base	9.16%	N/A	N/A	N/A	9.16%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

no acquisitions during 2007

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.1	1
Electric		2
Gas		3
Sewer	0.2	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)
Balance First of Year	0				0
Add credits during year:					
NONE	0				0
Deduct charges:					
Miscellaneous Amortization (425)	0				0
Other (specify):					
NONE					0
Balance End of Year	0	0	0	0	0

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

General footnotes

○

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Other Accounts Receivable (143) for Non-regulated Sewer.

During first year of operation, billing was conducted by the inexperienced Sanitary District Treasurer. As such, billing was conducted infrequently (the months of August, November and December were skipped). This resulted in a high Accounts Receivable.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	42,160		1
Total Sales of Water	42,160	0	
Other Operating Revenues			
Forfeited Discounts (470)	1,208		2
Other Water Revenues (474)	0		3
Total Other Operating Revenues	1,208	0	
Total Operating Revenues	43,368	0	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	20,390		4
General Operating Expenses (680-690)	11,265		5
Total Operation and Maintenance Expenses	31,655	0	
Other Operating Expenses			
Depreciation Expense (403)	3,416	0	6
Amortization Expense (404)		0	7
Taxes (408)	521	0	8
Total Other Operating Expenses	3,937	0	
Total Operating Expenses	35,592	0	
NET OPERATING INCOME	7,776	0	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	15	550	2,891	4
Commercial	14	11,305	39,269	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	29	11,855	42,160	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)			0	8
Other Sales to Public Authorities (464)	0	0	0	9
Sales to Irrigation Customers	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	29	11,855	42,160	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NOT APPLICABLE	0	0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	0	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	0	
Forfeited Discounts (470):		
Customer late payment charges	0	5
Other (specify):		
INSURANCE REFUND FOR WATER CIRCUIT	1,208	6
Total Forfeited Discounts (470)	1,208	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	0	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	7,325	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,530	3
Chemicals (630)		4
Supplies and Expenses (640)	1,834	5
Repairs of Water Plant (650)	9,231	6
Transportation Expenses (660)	470	7
Total Plant Operation and Maintenance Expenses	20,390	0
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	345	8
Office Supplies and Expenses (681)	2,473	9
Outside Services Employed (682)	1,804	10
Insurance Expense (684)	4,052	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	2,591	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,265	0
Total Operation and Maintenance Expenses	31,655	0

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)
Property Tax Equivalent			1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	0
Social Security		521	3
PSC Remainder Assessment		0	4
Other (specify): NONE			5
Total tax expense		521	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)		0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)		0	4
Structures and Improvements (311)		0	5
Collecting and Impounding Reservoirs (312)		0	6
Lake, River and Other Intakes (313)		0	7
Wells and Springs (314)	1,100	0	8
Infiltration Galleries and Tunnels (315)		0	9
Supply Mains (316)	33,222	0	10
Other Water Source Plant (317)		0	11
Total Source of Supply Plant	34,322	0	
PUMPING PLANT			
Land and Land Rights (320)		0	12
Structures and Improvements (321)	32,378	0	13
Boiler Plant Equipment (322)		0	14
Other Power Production Equipment (323)	7,300	0	15
Steam Pumping Equipment (324)		0	16
Electric Pumping Equipment (325)		0	17
Diesel Pumping Equipment (326)		0	18
Hydraulic Pumping Equipment (327)		0	19
Other Pumping Equipment (328)	2,000	0	20
Total Pumping Plant	41,678	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)		0	21
Structures and Improvements (331)		0	22
Water Treatment Equipment (332)	2,100	0	23
Total Water Treatment Plant	2,100	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0		0	1
Franchises and Consents (302)	0		0	2
Miscellaneous Intangible Plant (303)	0		0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0		0	4
Structures and Improvements (311)	0		0	5
Collecting and Impounding Reservoirs (312)	0		0	6
Lake, River and Other Intakes (313)	0		0	7
Wells and Springs (314)	0		1,100	8
Infiltration Galleries and Tunnels (315)	0		0	9
Supply Mains (316)	0		33,222	10
Other Water Source Plant (317)	0		0	11
Total Source of Supply Plant	0	0	34,322	
PUMPING PLANT				
Land and Land Rights (320)	0		0	12
Structures and Improvements (321)	0		32,378	13
Boiler Plant Equipment (322)	0		0	14
Other Power Production Equipment (323)	0		7,300	15
Steam Pumping Equipment (324)	0		0	16
Electric Pumping Equipment (325)	0		0	17
Diesel Pumping Equipment (326)	0		0	18
Hydraulic Pumping Equipment (327)	0		0	19
Other Pumping Equipment (328)	0		2,000	20
Total Pumping Plant	0	0	41,678	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0		0	21
Structures and Improvements (331)	0		0	22
Water Treatment Equipment (332)	0		2,100	23
Total Water Treatment Plant	0	0	2,100	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)		0	24
Structures and Improvements (341)		0	25
Distribution Reservoirs and Standpipes (342)		0	26
Transmission and Distribution Mains (343)		0	27
Fire Mains (344)		0	28
Services (345)		1,000	29
Meters (346)	1,400	1,400	30
Hydrants (348)	1,100	0	31
Other Transmission and Distribution Plant (349)		0	32
Total Transmission and Distribution Plant	2,500	2,400	
GENERAL PLANT			
Land and Land Rights (370)		0	33
Structures and Improvements (371)		0	34
Office Furniture and Equipment (372)		0	35
Computer Equipment (372.1)	4,000	0	36
Transportation Equipment (373)		0	37
Other General Equipment (379)	800	0	38
Other Tangible Property (390)			39
Total General Plant	4,800	0	
Total utility plant in service directly assignable	85,400	2,400	
Common Utility Plant Allocated to Water Department (300)		0	40
Total utility plant in service	85,400	2,400	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		0 24
Structures and Improvements (341)	0		0 25
Distribution Reservoirs and Standpipes (342)	0		0 26
Transmission and Distribution Mains (343)	0		0 27
Fire Mains (344)	0		0 28
Services (345)	0		1,000 29
Meters (346)	0		2,800 30
Hydrants (348)	0		1,100 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	4,900
GENERAL PLANT			
Land and Land Rights (370)	0		0 33
Structures and Improvements (371)	0		0 34
Office Furniture and Equipment (372)	0		0 35
Computer Equipment (372.1)	0		4,000 36
Transportation Equipment (373)	0		0 37
Other General Equipment (379)	0		800 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,800
Total utility plant in service directly assignable	0	0	87,800
Common Utility Plant Allocated to Water Department (300)	0		0 40
Total utility plant in service	0	0	87,800

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)		0	1
Franchises and Consents (302)		0	2
Miscellaneous Intangible Plant (303)		0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,000	0	4
Structures and Improvements (311)		0	5
Collecting and Impounding Reservoirs (312)		0	6
Lake, River and Other Intakes (313)		0	7
Wells and Springs (314)	149,600	0	8
Infiltration Galleries and Tunnels (315)		0	9
Supply Mains (316)	42,594	0	10
Other Water Source Plant (317)		0	11
Total Source of Supply Plant	193,194	0	
PUMPING PLANT			
Land and Land Rights (320)	200	0	12
Structures and Improvements (321)	41,600	0	13
Boiler Plant Equipment (322)		0	14
Other Power Production Equipment (323)	10,100	0	15
Steam Pumping Equipment (324)		0	16
Electric Pumping Equipment (325)	3,000	0	17
Diesel Pumping Equipment (326)		0	18
Hydraulic Pumping Equipment (327)		0	19
Other Pumping Equipment (328)	2,800	0	20
Total Pumping Plant	57,700	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)		0	21
Structures and Improvements (331)		0	22
Water Treatment Equipment (332)	3,000	0	23
Total Water Treatment Plant	3,000	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	1,000	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	149,600	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	42,594	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	193,194	
PUMPING PLANT				
Land and Land Rights (320)	0	0	200	12
Structures and Improvements (321)	0	0	41,600	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	10,100	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	3,000	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	2,800	20
Total Pumping Plant	0	0	57,700	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	3,000	23
Total Water Treatment Plant	0	0	3,000	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,000	0	24
Structures and Improvements (341)		0	25
Distribution Reservoirs and Standpipes (342)	8,000	0	26
Transmission and Distribution Mains (343)	89,103	0	27
Fire Mains (344)		0	28
Services (345)	10,200	0	29
Meters (346)	1,800	0	30
Hydrants (348)	10,102	0	31
Other Transmission and Distribution Plant (349)		0	32
Total Transmission and Distribution Plant	120,205	0	
GENERAL PLANT			
Land and Land Rights (370)		0	33
Structures and Improvements (371)		0	34
Office Furniture and Equipment (372)		0	35
Computer Equipment (372.1)		0	36
Transportation Equipment (373)		0	37
Other General Equipment (379)	1,100	0	38
Other Tangible Property (390)		0	39
Total General Plant	1,100	0	
Total utility plant in service directly assignable	375,199	0	
Common Utility Plant Allocated to Water Department (300)			40
Total utility plant in service	375,199	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	1,000	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	8,000	26
Transmission and Distribution Mains (343)	0	0	89,103	27
Fire Mains (344)	0	0	0	28
Services (345)	0	0	10,200	29
Meters (346)	0	0	1,800	30
Hydrants (348)	0	0	10,102	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	0	0	120,205	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	0	34
Office Furniture and Equipment (372)	0	0	0	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	0	37
Other General Equipment (379)	0	0	1,100	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	1,100	
Total utility plant in service directly assignable	0	0	375,199	
Common Utility Plant Allocated to Water Department (300)				0 40
Total utility plant in service	0	0	375,199	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,808	1,808	1
February			3,336	3,336	2
March			1,805	1,805	3
April			1,482	1,482	4
May			1,434	1,434	5
June			1,396	1,396	6
July			1,529	1,529	7
August			1,382	1,382	8
September			1,364	1,364	9
October			1,263	1,263	10
November			1,241	1,241	11
December			1,586	1,586	12
Total annual pumpage	0	0	19,626	19,626	
Less: Water sold				11,855	13
Volume pumped but not sold				7,771	14
Volume sold as a percent of volume pumped				60%	15
Volume used for water production, water quality and system maintenance				660	16
Volume related to equipment/system malfunction				2,000	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				2,660	19
Volume pumped but unaccounted for				5,111	20
Percent of water lost				26%	21
If more than 25%, indicate causes:					22
Water lines were constructed in early 1940's.					
If more than 25%, state what action has been taken to reduce water loss:					23
Replacement of water lines, as needed.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				120	24
Date of maximum: 2/15/2007					25
Cause of maximum:					26
Water line break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				35	27
Date of minimum: 11/6/2007					28
Total KWH used for pumping for the year				27,660	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BADGER POTABLE WELL	AT090	435	12	118,000	Yes	1
BLUFFVIEW WELL	BG906	280	8	288,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BADGER WELL PUMP	BLUFFVIEW WELL		1
Location	BADGER ARMY PLANT	BLUFFVIEW		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	GRUNDFOSS	HITACHI		5
Year Installed	2007	2006		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	52	290		8
Pump Motor or Standby Engine Mfr	FRANKLIN	HITACHI		9
Year Installed	2007	2006		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	40	25		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BADGER PRESSURE TANK	HYDROPNEUMATIC TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	4
			5
Year constructed	1989	1960	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	0	0	10
			11
Total capacity in gallons (actual)	15,000	3,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20
			21
Is a corrosion control chemical used (yes, no)?	N	N	22
			23
Is water fluoridated (yes, no)?	N	N	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	7,706	0	0	0	7,706	1
P	D	6.000	475	0	0	0	475	2
M	T	8.000	3,912	0	0	0	3,912	3
P	T	8.000	237	0	0	0	237	4
Total Within Municipality			12,330	0	0	0	12,330	
Total Utility			12,330	0	0	0	12,330	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	16	1	0	0	17	0	1
M	1.000	1	0	0	0	1	0	2
M	1.500	10	0	0	0	10	0	3
Total Utility		27	1	0	0	28	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	16	1	0	0	17	0	1
1.000	1	0	0	0	1	0	2
1.500	10	0	0		10	0	3
2.000	1	0	0	0	1	0	4
6.000	1	0	0	0	1	0	5
Total:	29	1	0	0	30	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	15	2					17	1
1.000		1					1	2
1.500		10					10	3
2.000					1		1	4
6.000					1		1	5
Total:	15	13	0	0	2	0	30	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality					0	2
Total Fire Hydrants	0	0	0	0	0	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

If Public Fire Protection Service (463) Amount Billed is zero, please explain.

Public Fire Protection Service (463)

The value is zero because the Sanitary District does not provide Public Fire Protection Service.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Miscellaneous General Expenses (689)

This is the first Annual Report done by the S.D. and so there is no increase or decrease from the previous year.

Insurance Expense (684)

This is the first Annual Report done by the S.D. and so there is no increase or decrease from the previous year.

Salaries and Wages (600)

This is the first Annual Report done by the S.D. and so there is no increase or decrease from the previous year.

Repairs of Water Plant (650)

This is the first Annual Report done by the S.D. and so there is no increase or decrease from the previous year.

Office Supplies and Expenses (681)

This is the first Annual Report done by the S.D. and so there is no increase or decrease from the previous year.

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

This is the first filing of the PSC Annual Report and a Remainder Assessment was not calculated.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

- a. Installation of service was financed by the property developer.
- c. Basis of recording the cost--developer's costs for installation
Total Amount of services = \$1,000
No. of services recorded under this method = 1

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All services were in use at the end of the year. There were no disconnections.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

Prior to establishment of the Sanitary District, the water system maintenance was done by a private individual. The private owner never tested the meters, and that practice continued once the Sanitary District was established. Changes are being made to test several meters each year.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

2007 was the first year that the water system operated under the Sanitary District. The station meter was not checked for accuracy in 2007.
